

CITY OF WEBSTER, IOWA

HSB 328 & SSB 1227

Estimated ACGFL Tax Rates & Revenues

ADJUSTED CITY GENERAL FUND LEVY RATES & REVENUES					
Fiscal Year	ACGFL Rate	Revenues from Existing Valuation	Revenues from New Construction	Total Revenues	Revenue Growth %
2025-26	\$7.86431	\$25,232	\$0	\$25,232	
2026-27	\$5.78477	\$25,737	\$278	\$26,014	3.1%
2027-28	\$5.84717	\$26,209	\$281	\$26,490	1.8%
2028-29	\$5.65844	\$27,020	\$272	\$27,291	3.0%
2029-30	\$5.71531	\$27,505	\$274	\$27,779	1.8%
2030-31	\$5.52938	\$28,334	\$265	\$28,600	3.0%
2031-32	\$5.58116	\$28,808	\$268	\$29,076	1.7%
2032-33	\$5.40268	\$29,658	\$259	\$29,917	2.9%
2033-34	\$5.44991	\$30,120	\$262	\$30,382	1.6%
2034-35	\$5.27840	\$30,989	\$253	\$31,243	2.8%
2035-36	\$5.32155	\$31,441	\$255	\$31,697	1.5%

TOTAL ASSESSED AND TAXABLE VALUATIONS				
Fiscal Year	Total Assessed Valuation (Including Ag)	Non-TIF Taxable Valuation (Excluding Ag)	TIF Taxable Valuation (Excluding Ag)	Total Taxable Valuation (Excluding Ag)
2025-26	\$6,116,450	\$3,208,445	\$0	\$3,208,445
2026-27	\$5,234,863	\$4,497,062	\$0	\$4,497,062
2027-28	\$5,268,188	\$4,530,387	\$0	\$4,530,387
2028-29	\$5,560,915	\$4,823,114	\$0	\$4,823,114
2029-30	\$5,598,241	\$4,860,440	\$0	\$4,860,440
2030-31	\$5,910,143	\$5,172,342	\$0	\$5,172,342
2031-32	\$5,947,469	\$5,209,668	\$0	\$5,209,668
2032-33	\$6,275,202	\$5,537,401	\$0	\$5,537,401
2033-34	\$6,312,527	\$5,574,726	\$0	\$5,574,726
2034-35	\$6,656,774	\$5,918,973	\$0	\$5,918,973
2035-36	\$6,694,100	\$5,956,299	\$0	\$5,956,299

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	54.10%	-2.52%	51.57%	45.75%	0.00%	2.67%
2026-27	89.76%	-34.74%	55.02%	42.70%	0.00%	1.91%
2027-28	90.16%	-34.81%	55.35%	42.39%	0.00%	1.89%
2028-29	89.07%	-32.98%	56.09%	41.81%	0.00%	1.78%
2029-30	89.37%	-32.95%	56.42%	41.49%	0.00%	1.76%
2030-31	88.27%	-31.15%	57.12%	40.93%	0.00%	1.66%
2031-32	88.56%	-31.13%	57.43%	40.64%	0.00%	1.65%
2032-33	87.52%	-29.47%	58.05%	40.15%	0.00%	1.55%
2033-34	87.79%	-29.46%	58.33%	39.88%	0.00%	1.54%
2034-35	86.81%	-27.92%	58.89%	39.44%	0.00%	1.45%
2035-36	87.07%	-27.92%	59.15%	39.19%	0.00%	1.44%

NOTE: Total Taxable Valuation will be lower than the Total Assessed valuation because:
1) Ag Land and Ag Building values are excluded, and
2) the Gas and Electric Utility rollback is not affected by the proposed legislation and is less than 100%.

CITY OF WEBSTER, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Proposed HSB 328/SSB 1227

ACGFL RATES & REVENUES - Proposed HSB 328/SSB 1227			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$3,208,445	\$7.86431	\$25,232
2026-27	\$4,497,062	\$5.78477	\$26,014
2027-28	\$4,530,387	\$5.84717	\$26,490
2028-29	\$4,823,114	\$5.65844	\$27,291
2029-30	\$4,860,440	\$5.71531	\$27,779
2030-31	\$5,172,342	\$5.52938	\$28,600
2031-32	\$5,209,668	\$5.58116	\$29,076
2032-33	\$5,537,401	\$5.40268	\$29,917
2033-34	\$5,574,726	\$5.44991	\$30,382
2034-35	\$5,918,973	\$5.27840	\$31,243
2035-36	\$5,956,299	\$5.32155	\$31,697

CITY OF WEBSTER, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Current HF 718/SF 2442

ACGFL RATES & REVENUES - Existing HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$3,208,445	\$7.86431	\$25,232
2026-27	\$3,401,427	\$7.63525	\$25,971
2027-28	\$3,460,587	\$7.63525	\$26,422
2028-29	\$3,618,224	\$7.63525	\$27,626
2029-30	\$3,680,546	\$7.63525	\$28,102
2030-31	\$3,846,676	\$7.63525	\$29,370
2031-32	\$3,912,319	\$7.63525	\$29,872
2032-33	\$4,087,379	\$7.63525	\$31,208
2033-34	\$4,156,527	\$7.63525	\$31,736
2034-35	\$4,340,983	\$7.63525	\$33,144
2035-36	\$4,413,811	\$7.63525	\$33,701

IMPACT OF PROPOSED HSB 328/SSB 1227 vs. CURRENT HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$0	\$0.00000	\$0
2026-27	\$1,095,635	(\$1.85048)	\$44
2027-28	\$1,069,800	(\$1.78808)	\$67
2028-29	\$1,204,890	(\$1.97681)	-\$335
2029-30	\$1,179,894	(\$1.91994)	-\$323
2030-31	\$1,325,666	(\$2.10587)	-\$770
2031-32	\$1,297,349	(\$2.05409)	-\$796
2032-33	\$1,450,021	(\$2.23257)	-\$1,291
2033-34	\$1,418,200	(\$2.18534)	-\$1,354
2034-35	\$1,577,991	(\$2.35685)	-\$1,902
2035-36	\$1,542,488	(\$2.31370)	-\$2,004

CITY OF WEBSTER, IOWA
Estimated Tax Bill - ACFGL Portion ONLY
Change between FY 2026 and FY 2031

Commerical Valuation		Commercial Tax Bill		Industrial Valuation		Industrial Tax Bill		Residential Valuation		Residential Homestead - Non Senio		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031
\$50,000	\$61,740	\$187	\$341	\$50,000	\$51,515	\$187	\$285	\$50,000	\$58,947	\$168	\$49	\$144	\$49	\$187	\$326
\$100,000	\$123,480	\$373	\$683	\$100,000	\$103,030	\$373	\$570	\$100,000	\$117,894	\$355	\$375	\$331	\$375	\$373	\$652
\$150,000	\$185,220	\$560	\$1,024	\$150,000	\$154,545	\$560	\$855	\$150,000	\$176,842	\$541	\$701	\$517	\$701	\$560	\$978
\$200,000	\$246,960	\$913	\$1,366	\$200,000	\$206,060	\$913	\$1,139	\$200,000	\$235,789	\$728	\$1,027	\$704	\$1,027	\$746	\$1,304
\$250,000	\$308,700	\$1,267	\$1,707	\$250,000	\$257,575	\$1,267	\$1,424	\$250,000	\$294,736	\$914	\$1,353	\$890	\$1,353	\$933	\$1,630
\$300,000	\$370,440	\$1,621	\$2,048	\$300,000	\$309,090	\$1,621	\$1,709	\$300,000	\$353,683	\$1,101	\$1,679	\$1,077	\$1,679	\$1,119	\$1,956
\$400,000	\$493,920	\$2,329	\$2,731	\$400,000	\$412,120	\$2,329	\$2,279	\$400,000	\$471,578	\$1,474	\$2,331	\$1,450	\$2,331	\$1,492	\$2,608
\$500,000	\$617,400	\$3,037	\$3,414	\$500,000	\$515,151	\$3,037	\$2,848	\$500,000	\$589,472	\$1,847	\$2,983	\$1,823	\$2,983	\$1,865	\$3,259
\$600,000	\$740,880	\$3,745	\$4,097	\$600,000	\$618,181	\$3,745	\$3,418	\$600,000	\$707,366	\$2,220	\$3,635	\$2,196	\$3,635	\$2,238	\$3,911
\$700,000	\$864,360	\$4,452	\$4,779	\$700,000	\$721,211	\$4,452	\$3,988	\$700,000	\$825,261	\$2,593	\$4,287	\$2,569	\$4,287	\$2,611	\$4,563
\$800,000	\$987,840	\$5,160	\$5,462	\$800,000	\$824,241	\$5,160	\$4,558	\$800,000	\$943,155	\$2,966	\$4,939	\$2,942	\$4,939	\$2,984	\$5,215
\$900,000	\$1,111,320	\$5,868	\$6,145	\$900,000	\$927,271	\$5,868	\$5,127	\$900,000	\$1,061,050	\$3,339	\$5,590	\$3,315	\$5,590	\$3,357	\$5,867
\$1,000,000	\$1,234,800	\$6,576	\$6,828	\$1,000,000	\$1,030,301	\$6,576	\$5,697	\$1,000,000	\$1,178,944	\$3,712	\$6,242	\$3,688	\$6,242	\$3,730	\$6,519
\$2,000,000	\$2,469,600	\$13,654	\$13,655	\$2,000,000	\$2,060,602	\$13,654	\$11,394	\$2,000,000	\$2,357,888	\$7,442	\$12,761	\$7,418	\$12,761	\$7,460	\$13,038
\$3,000,000	\$3,704,400	\$20,731	\$20,483	\$3,000,000	\$3,090,903	\$20,731	\$17,091	\$3,000,000	\$3,536,832	\$11,172	\$19,280	\$11,148	\$19,280	\$11,191	\$19,556
\$4,000,000	\$4,939,200	\$27,809	\$27,311	\$4,000,000	\$4,121,204	\$27,809	\$22,788	\$4,000,000	\$4,715,776	\$14,903	\$25,799	\$14,878	\$25,799	\$14,921	\$26,075
\$5,000,000	\$6,174,000	\$34,887	\$34,138	\$5,000,000	\$5,151,505	\$34,887	\$28,485	\$5,000,000	\$5,894,720	\$18,633	\$32,318	\$18,609	\$32,318	\$18,651	\$32,594
\$6,000,000	\$7,408,800	\$41,965	\$40,966	\$6,000,000	\$6,181,806	\$41,965	\$34,182	\$6,000,000	\$7,073,664	\$22,363	\$38,837	\$22,339	\$38,837	\$22,381	\$39,113
\$7,000,000	\$8,643,600	\$49,043	\$47,794	\$7,000,000	\$7,212,107	\$49,043	\$39,878	\$7,000,000	\$8,252,608	\$26,093	\$45,355	\$26,069	\$45,355	\$26,111	\$45,632
\$8,000,000	\$9,878,400	\$56,121	\$54,621	\$8,000,000	\$8,242,408	\$56,121	\$45,575	\$8,000,000	\$9,431,552	\$29,823	\$51,874	\$29,799	\$51,874	\$29,841	\$52,151
\$9,000,000	\$11,113,200	\$63,199	\$61,449	\$9,000,000	\$9,272,709	\$63,199	\$51,272	\$9,000,000	\$10,610,496	\$33,553	\$58,393	\$33,529	\$58,393	\$33,572	\$58,669
\$10,000,000	\$12,348,000	\$70,277	\$68,277	\$10,000,000	\$10,303,010	\$70,277	\$56,969	\$10,000,000	\$11,789,440	\$37,284	\$64,912	\$37,259	\$64,912	\$37,302	\$65,188
\$15,000,000	\$18,522,000	\$105,666	\$102,415	\$15,000,000	\$15,454,515	\$105,666	\$85,454	\$15,000,000	\$17,684,160	\$55,934	\$97,506	\$55,910	\$97,506	\$55,953	\$97,782
\$20,000,000	\$24,696,000	\$141,055	\$136,554	\$20,000,000	\$20,606,020	\$141,055	\$113,939	\$20,000,000	\$23,578,880	\$74,585	\$130,100	\$74,561	\$130,100	\$74,603	\$130,377
\$25,000,000	\$30,870,000	\$176,445	\$170,692	\$25,000,000	\$25,757,525	\$176,445	\$142,423	\$25,000,000	\$29,473,600	\$93,236	\$162,694	\$93,212	\$162,694	\$93,254	\$162,971
\$30,000,000	\$37,044,000	\$211,834	\$204,830	\$30,000,000	\$30,909,030	\$211,834	\$170,908	\$30,000,000	\$35,368,320	\$111,887	\$195,288	\$111,863	\$195,288	\$111,905	\$195,565
\$35,000,000	\$43,218,000	\$247,224	\$238,969	\$35,000,000	\$36,060,535	\$247,224	\$199,392	\$35,000,000	\$41,263,040	\$130,538	\$227,883	\$130,514	\$227,883	\$130,556	\$228,159
\$40,000,000	\$49,392,000	\$282,613	\$273,107	\$40,000,000	\$41,212,040	\$282,613	\$227,877	\$40,000,000	\$47,157,760	\$149,189	\$260,477	\$149,164	\$260,477	\$149,207	\$260,753
\$45,000,000	\$55,566,000	\$318,002	\$307,246	\$45,000,000	\$46,363,545	\$318,002	\$256,362	\$45,000,000	\$53,052,480	\$167,839	\$293,071	\$167,815	\$293,071	\$167,858	\$293,347
\$50,000,000	\$61,740,000	\$353,392	\$341,384	\$50,000,000	\$51,515,050	\$353,392	\$284,846	\$50,000,000	\$58,947,200	\$186,490	\$325,665	\$186,466	\$325,665	\$186,508	\$325,941

CITY OF WEBSTER, IOWA
Estimated Tax Bill - ACFGL Portion ONLY
Change between FY 2026 and FY 2031

	Commercial		Industrial		Residential Homestead - Non Senior		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026 Valuation	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %
\$50,000	\$155	83.04%	\$98	52.73%	(\$119)	(70.63%)	(\$95)	(65.68%)	\$139	74.76%
\$100,000	\$310	83.04%	\$197	52.73%	\$20	5.77%	\$45	13.53%	\$279	74.76%
\$150,000	\$465	83.04%	\$295	52.73%	\$160	29.54%	\$184	35.61%	\$418	74.76%
\$200,000	\$452	49.50%	\$226	24.74%	\$299	41.12%	\$324	45.99%	\$558	74.76%
\$250,000	\$440	34.69%	\$157	12.38%	\$439	47.98%	\$463	52.01%	\$697	74.76%
\$300,000	\$427	26.34%	\$88	5.42%	\$578	52.52%	\$602	55.95%	\$837	74.76%
\$400,000	\$402	17.26%	(\$50)	(2.16%)	\$857	58.15%	\$881	60.79%	\$1,115	74.76%
\$500,000	\$377	12.42%	(\$188)	(6.20%)	\$1,136	61.50%	\$1,160	63.65%	\$1,394	74.76%
\$600,000	\$352	9.40%	(\$326)	(8.72%)	\$1,415	63.73%	\$1,439	65.54%	\$1,673	74.76%
\$700,000	\$327	7.34%	(\$465)	(10.43%)	\$1,694	65.32%	\$1,718	66.88%	\$1,952	74.76%
\$800,000	\$302	5.85%	(\$603)	(11.68%)	\$1,973	66.50%	\$1,997	67.88%	\$2,231	74.76%
\$900,000	\$277	4.72%	(\$741)	(12.62%)	\$2,251	67.43%	\$2,276	68.65%	\$2,510	74.76%
\$1,000,000	\$252	3.83%	(\$879)	(13.36%)	\$2,530	68.16%	\$2,555	69.27%	\$2,789	74.76%
\$2,000,000	\$2	0.01%	(\$2,260)	(16.55%)	\$5,319	71.47%	\$5,343	72.03%	\$5,577	74.76%
\$3,000,000	(\$248)	(1.20%)	(\$3,641)	(17.56%)	\$8,108	72.57%	\$8,132	72.94%	\$8,366	74.76%
\$4,000,000	(\$499)	(1.79%)	(\$5,022)	(18.06%)	\$10,896	73.12%	\$10,921	73.40%	\$11,155	74.76%
\$5,000,000	(\$749)	(2.15%)	(\$6,403)	(18.35%)	\$13,685	73.45%	\$13,709	73.67%	\$13,943	74.76%
\$6,000,000	(\$999)	(2.38%)	(\$7,784)	(18.55%)	\$16,474	73.66%	\$16,498	73.85%	\$16,732	74.76%
\$7,000,000	(\$1,249)	(2.55%)	(\$9,165)	(18.69%)	\$19,262	73.82%	\$19,286	73.98%	\$19,521	74.76%
\$8,000,000	(\$1,499)	(2.67%)	(\$10,545)	(18.79%)	\$22,051	73.94%	\$22,075	74.08%	\$22,309	74.76%
\$9,000,000	(\$1,750)	(2.77%)	(\$11,926)	(18.87%)	\$24,840	74.03%	\$24,864	74.16%	\$25,098	74.76%
\$10,000,000	(\$2,000)	(2.85%)	(\$13,307)	(18.94%)	\$27,628	74.10%	\$27,652	74.22%	\$27,887	74.76%
\$15,000,000	(\$3,251)	(3.08%)	(\$20,212)	(19.13%)	\$41,572	74.32%	\$41,596	74.40%	\$41,830	74.76%
\$20,000,000	(\$4,502)	(3.19%)	(\$27,117)	(19.22%)	\$55,515	74.43%	\$55,539	74.49%	\$55,773	74.76%
\$25,000,000	(\$5,753)	(3.26%)	(\$34,022)	(19.28%)	\$69,458	74.50%	\$69,482	74.54%	\$69,717	74.76%
\$30,000,000	(\$7,004)	(3.31%)	(\$40,926)	(19.32%)	\$83,401	74.54%	\$83,426	74.58%	\$83,660	74.76%
\$35,000,000	(\$8,255)	(3.34%)	(\$47,831)	(19.35%)	\$97,345	74.57%	\$97,369	74.60%	\$97,603	74.76%
\$40,000,000	(\$9,506)	(3.36%)	(\$54,736)	(19.37%)	\$111,288	74.60%	\$111,312	74.62%	\$111,546	74.76%
\$45,000,000	(\$10,757)	(3.38%)	(\$61,641)	(19.38%)	\$125,231	74.61%	\$125,256	74.64%	\$125,490	74.76%
\$50,000,000	(\$12,008)	(3.40%)	(\$68,546)	(19.40%)	\$139,175	74.63%	\$139,199	74.65%	\$139,433	74.76%